



HARMONIZED SYSTEM  
REVIEW SUB-COMMITTEE

-  
28<sup>th</sup> Session  
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(+ Annex)

O. Eng.

Brussels, 3 July 2003.

POSSIBLE AMENDMENT OF THE EXPLANATORY NOTE TO HEADING 44.11

(Item III.A.13 on Agenda)

Reference documents :

NC0727E1 (HSC/31)

NC0730E2, Annex IJ/12 (HSC/31 – Report)

I. BACKGROUND

1. On 17 April 2003, the Secretariat received a note from the **EC**, comprising a proposal to amend the Explanatory Note to heading 44.11, which was initially sent to the Harmonized System Committee for consideration (HSC/31). The Committee, however, decided to send it to the Review Sub-Committee, in the context of the comprehensive review of the Explanatory Notes. The note from the **EC** is reproduced below.

II. NOTE FROM THE **EC**

2. “The **EC** notes that the Explanatory Notes of the Harmonized System (HS) do not correspond to the present situation of commerce because they only refer to medium-density fibreboards having a density between 0.5 and 0.8 g/cm<sup>3</sup> but make no reference to those having a density lower than 0.5 cm<sup>3</sup> or higher than 0.8 cm<sup>3</sup>.
3. In addition, these HS Explanatory Notes indicate that the different types of fibreboards correspond with the breakdown of HS heading 44.11 according to density (> 0.8 g/cm<sup>3</sup> = hardboard, > 0.5 to 0.8 g/cm<sup>3</sup> = mediumboard or MDF, > 0.35 to 0.5 g/cm<sup>3</sup> = softboard or insulating board).

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4. According to the information provided by **European** manufacturers the density of the different types varies in the following way: hardboard: 0.8 to 1.1 g/cm<sup>3</sup>, mediumboard = 0.5 to 0.8 g/cm<sup>3</sup>, MDF = 0.45 to 1 g/cm<sup>3</sup>, softboard = 0.25 to 0.5 g/cm<sup>3</sup> which implies a certain overlap of these products according to the HS structure.
5. In order to remedy the above mentioned difficulties it seems necessary to undertake steps to amend the HS Explanatory Notes concerned with a view to improve the present situation in the short term before a possible amendment of the structure of heading 44.11 will be effected on the occasion of the entry into force of the new HS revision cycle foreseen for 2007.

PROPOSAL :

*Explanatory Notes to heading 44.11 Page 813-814*

6. Replace paragraphs 2 to 4 by the following :

"The categories of fibreboard are as follows :

1. "Hardboard" is manufactured in the 'wet production process' in which the wood-fibres in suspension in water are compressed in the form of a mattress under high temperature and high pressure on a metallic mesh. In the unworked state this type of fibreboard has one smooth and one rough surface with a mesh pattern. However, it can sometimes also have two smooth surfaces obtained by special surface treatment or a special production process. It generally has a density exceeding 0.8 g/cm<sup>3</sup>. Hardboard is mainly used for furniture, in the automotive industries, for doorskins and for packaging, especially fruit and vegetable packaging.

2. "Mediumboard" is also manufactured in the 'wet production process' in a way similar to the one for hardboard but at a lower pressure. It generally has a density exceeding 0.35 but not exceeding 0.8 g/cm<sup>3</sup>. The main application is in furniture production and for interior or exterior walls.

3. "Softboard" is also manufactured in the 'wet production process'. However, this fibreboard is not compressed as the other types of fibreboard. It generally has a density of 0.35 g/cm<sup>3</sup> or less. These boards are used mainly for thermal or sound insulation in building. Special types of insulating board are used as sheathing or sarking materials.

4. "Medium density fibreboard (MDF)" is manufactured in the 'dry production process', in which additional thermal-hardening synthetic resins have to be added to the dried wood fibres in order to assist the bonding process in the press. The density generally ranges from 0.45 to 1 g/cm<sup>3</sup>. In the unworked state it has two smooth surfaces. It can be used in lots of different applications such as furniture, interior decoration and in building.

Medium density fibreboard (MDF) of a density exceeding 0.8 g/cm<sup>3</sup> is sometimes also referred to by trade as "high density fibreboard (HDF)".

### III. SECRETARIAT COMMENTS

7. The **EC** proposal to amend part of the Explanatory Note to heading 44.11 aims at a modernisation of the Explanatory Note concerned and in particular to describe the commodities falling within that heading in a way which is more in line with current trade practice. With respect to the proposal, the Secretariat would like to offer the following comments.
8. The Explanatory Note to heading 44.11, on pages 813 and 814, describes the coverage of the four digit heading, which reads “fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances”, and identifies the commodities on the basis of their density, not on the basis of their names. The lay-out of this Explanatory Note follows, more or less, the structured nomenclature for heading 44.11, which also identifies the various categories of fibreboard on the basis of their density.
9. The **EC** proposal, however, introduces a lay-out based on the terms “hardboard”, “mediumboard”, “softboard” and “medium density fibreboard”, the first three being described as “fibreboard manufactured in the wet production process” and further identified according to their density; the fourth one being described as “fibreboard produced in the dry production process”. These terms do, however, not appear in the legal texts of heading 44.11 or in its subheadings. According to the information provided in the **EC** proposal, the density of medium density fibreboard may range from 0.45 g/cm<sup>3</sup> to 1 g/cm<sup>3</sup>, thus making this product potentially classifiable in any of the first three one-dash subheadings.
10. The Secretariat has no objection to using the terms “hardboard”, “mediumboard”, “softboard” and “medium density fibreboard” in the Explanatory Note to heading 44.11. In fact, they are currently used by way of reference to the various products as they are known in some countries. However, the Secretariat considers that the presentation as suggested by the **EC**, i.e., referring to four categories of fibreboard, might give rise to confusion when compared with the structured nomenclature for heading 44.11.
11. Three of the four one-dash subheadings of heading 44.11 refer to fibreboard of a particular density, the fourth one reading “Other”. If the Explanatory Note to heading 44.11 had the structure as proposed by the **EC**, users might classify the fourth category (i.e., “medium density fibreboard”) in the last subheading. Of course, the Explanatory Note to heading 44.11 was written to identify the commodities at the four-digit level, but in many cases users of the HS Explanatory Notes associate parts of these notes with the scope of one or more of the subheadings of the heading concerned. The Secretariat, therefore, suggests an alternative lay-out if the Sub-Committee considers that the Explanatory Note to heading 44.11 should be amended, as suggested by the **EC**. This proposal is also reproduced in the Annex to this document.
12. Having said this, the Secretariat suggests that the expressions “une masse volumique supérieure à” and “une masse volumique de 0,35 g/cm<sup>3</sup> ou moins”, as used in the French text of items (1), (2) and (3) in the **EC** proposal, should read “une masse volumique excédant” and “une masse volumique n’excédant pas 0,35 g/cm<sup>3</sup>”, respectively. It has used this language in its alternative proposal. If the **EC** proposal is accepted, the Secretariat suggests using this language as well.

13. The Secretariat also suggests replacing the expression “thermal-hardening synthetic resins” (French : “des résines synthétiques supplémentaires de thermodurcissement”) in proposed item (4) by “thermosetting phenolic resins” (French : “des résines phénoliques thermodurcissables supplémentaires”), for the following reasons. First, the term “thermosetting” is the common term used in Chapter 39. Second, the expression “synthetic resins” does not appear in Chapter 39. The Secretariat would, therefore, prefer to use a more specific description such as “phenolic resins”, since this type of resin is apparently the one used in the production of medium density fibreboard. Finally, the expression “thermosetting phenolic resins” is used in item (2) (b) of the Explanatory Note to heading 39.09, on page 731. However, the **EC** may wish to clarify the proposed language.
14. Finally, the Secretariat would like to draw the Sub-Committee’s attention to the **EC** proposal to amend the Nomenclature of Chapter 44 (see item III.A.12 on Agenda), including the structured nomenclature of heading 44.11 with a view to separately identifying medium density fibreboard at the subheading level.
15. The amendment of the Explanatory Note to heading 44.11 proposed by the **EC** and the Secretariat’s alternative proposal are reproduced in the Annex to this document.

#### IV. CONCLUSION

16. The Review Sub-Committee is invited to consider the proposed amendment of the Explanatory Note to heading 44.11 as set out in the Annex to this document, taking into account the comments presented by the **EC** in paragraphs 2 to 6 above and the comments of the Secretariat in paragraphs 7 to 15 above.

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